

between said recording layer processing step and said non-magnetic body filling step.

Furthermore, as shown in Figs. 2-5 of Ichihara, no barrier film formation step for forming a barrier film on said partitioned recording elements is provided between said recording layer processing step (Figs. 2-4) and said non-magnetic body filling step (Fig. 5). Applicants note that, in Ichihara, although resist 3 is formed on magnetic member 2a (Fig. 2), resist 3 is formed before the magnetic member is partitioned (Fig. 3) and thus cannot be considered formed on partitioned elements. Furthermore, resist 3 is not a "barrier film" as explicitly defined by Applicants on page 10, lines 5-7, of the specification.

As a result, Ichihara fails to disclose, teach, or suggest "a barrier film formation step for forming a barrier film on said partitioned recording elements...provided between said recording layer processing step and said non-magnetic body filling step," as recited in claim 11. Fukuzawa fails to make up for this deficiency of Ichihara. Thus, for this additional reason, claim 11 is patentable over the combination of Ichihara nor Fukuzawa.

In view of at least the above additional remarks and Applicants' April 6, 2006 remarks, Applicants respectfully submit that this application is in condition for allowance. Applicants earnestly solicit favorable reconsideration and prompt allowance of claims 1 and 3-18.

Should the Examiner believe that anything further would be desirable in order to place this application in even better condition for allowance, Applicants invite the Examiner to contact the undersigned at the telephone number set forth below.

Respectfully submitted,



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